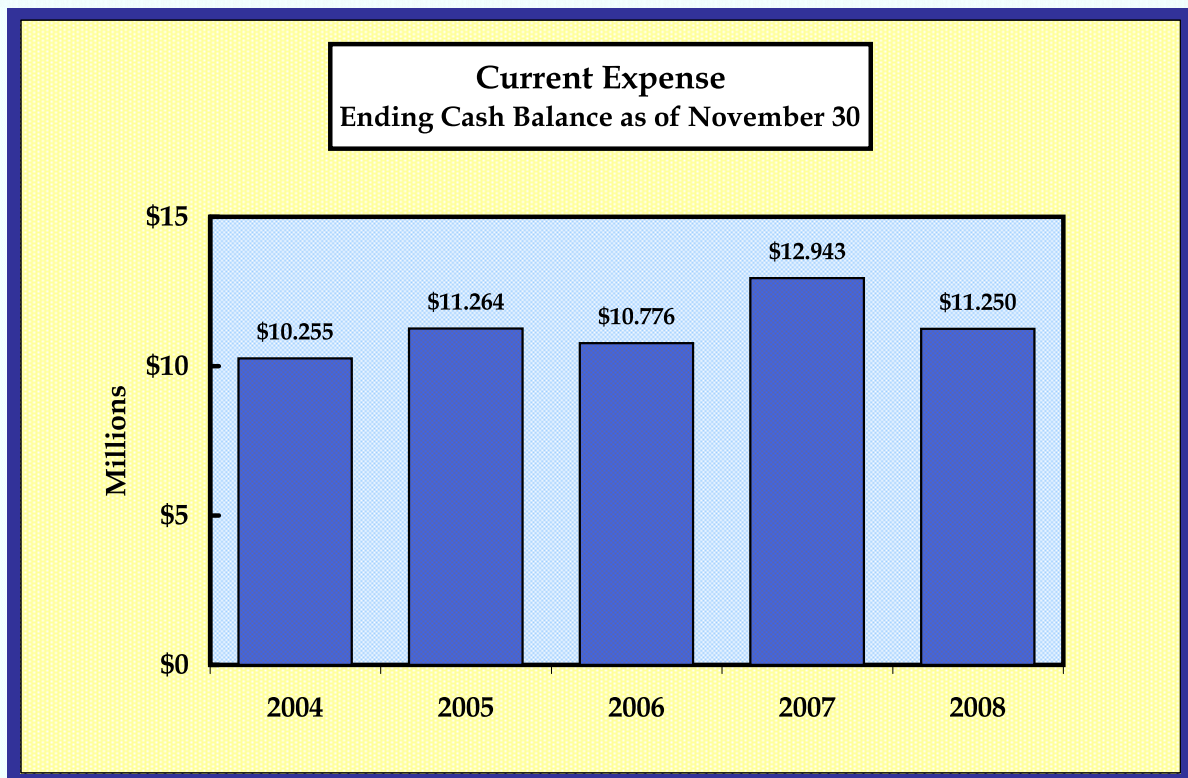


BENTON COUNTY, WASHINGTON

Monthly Financial Report



**For the Period Ended
November 30, 2008**

**Financial Report Prepared
by the Benton County Auditor's Office**

**County Auditor: Bobbie Gagner
Chief Accountant: Van H. Petty**

BENTON COUNTY, WASHINGTON

Monthly Financial Report

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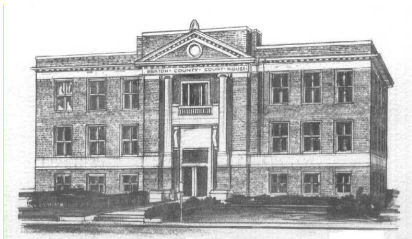
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BENTON COUNTY

BOBBIE GAGNER, AUDITOR

Brenda K. Chilton, Chief Deputy Auditor
Van H. Pettey, CPA, Chief Accountant
Susie Christopher, Election/Recording Administrator

DATE: December 16, 2008

TO: Board of County Commissioners

FROM: Van H. Pettey, Chief Accountant

RE: Financial Report for the Month ended November 30, 2008.

The Benton County Auditor's Office has compiled the accompanying balance sheet and the related statements of income and expenditures.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they could influence a user's conclusions about the County's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial summary for the month ended November 30, 2008: revenues are at \$48,131,365 and expenditures are at \$51,144,569.

With respect to last year, revenues increased 1.5% or \$722,360 to \$48,131,365 for 2008, compared to \$47,409,005 for 2007. Expenditures increased 10.3%, or \$4,785,527 to \$51,144,569 for 2008, compared to \$46,359,042 for 2007.

With respect to this year's budget expectations, with 91.7% of the year completed, revenues are at 93.7% of original budget plus supplements and, expenditures are at 89.0% of original budget plus supplements.

If you have any questions regarding any of the information provided, please give me a call.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Balance Sheet

Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008	2007	Increase (Decrease)	% Increase (Decrease)
ASSETS				
Cash	\$11,249,534	\$12,943,438	(\$1,693,905)	(13.1)%
Petty Cash	36,400	36,000	400	1.1%
Taxes Receivable	692,505	611,278	81,227	13.3%
Due from Other Governmental Units	817,812	607,701	210,111	34.6%
Total Assets	<u>\$12,796,251</u>	<u>\$14,198,417</u>	<u>(\$1,402,166)</u>	<u>(9.9)%</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accrued Wages Payable	\$2,990,939	\$2,856,564	\$134,375	4.7%
Deferred Revenue	692,505	611,278	81,227	13.3%
Total Liabilities	<u>3,683,444</u>	<u>3,467,842</u>	<u>215,602</u>	<u>6.2%</u>
FUND BALANCE				
Reserve for Petty Cash	36,400	36,000	400	1.1%
Unreserved Fund Balance	9,076,407	10,694,575	(1,618,169)	(15.1)%
Total Fund Balance	<u>9,112,807</u>	<u>10,730,575</u>	<u>(1,617,769)</u>	<u>(15.1)%</u>
Total Liabilities and Fund Balance	<u>\$12,796,251</u>	<u>\$14,198,417</u>	<u>(\$1,402,166)</u>	<u>(9.9)%</u>

BENTON COUNTY, WASHINGTON

Current Expense

Monthly Accruals and Receivables Aging

Period Ended November 30, 2008

	Current	30 Days	60 Days	Total
Outstanding Jail Contract Billings (1 & 2)	\$384,169	\$138,966	\$0	\$523,135
Outstanding City Work Release Billings (3)	21,015	0	0	21,015
Outstanding D.O.E. Contract Billings (4)	73,130	73,130	0	146,260
Outstanding Law Enforcement Billings (5)	24,966	0	0	24,966
Outstanding Work Crew Billings (6)	18,200	0	0	18,200
Outstanding District Court Billings (7)	84,237	0	0	84,237
Outstanding Superior Court Billings (8)	0	0	0	0
Total	\$605,716	\$212,096	\$0	\$817,812

NOTE: This table includes the following:

- 1) Jail contract billings associated with the cities of Kennewick, W. Richland, Prosser and Richland.
- 2) Jail contract billings associated with Federal Marshals, ICE and DOC.
- 3) Work Release and Indigent Monitoring for the cities of Kennewick, W. Richland, Prosser and Richland.
- 4) DOE Sheriff contract billings.
- 5) Law enforcement contracts with Benton City and Energy Northwest.
- 6) Sheriff Work Crew billings.
- 7) District Court billings to the cities of Kennewick, W. Richland, Prosser and Richland.
- 8) Franklin County Superior Court billing.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
REVENUES				
Taxes	\$24,943,642	\$24,886,801	\$56,840	0.2%
Licenses and Permits	35,211	28,675	6,535	22.8%
Intergovernmental Revenues	13,557,439	12,272,938	1,284,501	10.5%
Charges for Services	3,467,335	3,395,538	71,797	2.1%
Fines and Forfeitures	2,366,452	2,256,539	109,912	4.9%
Miscellaneous Revenues	2,323,807	3,240,007	(916,199)	(28.3)%
Total Revenues	46,693,885	46,080,499	613,386	1.3%
EXPENDITURES				
General Government Services	18,778,984	17,189,939	1,589,045	9.2%
Public Safety	19,811,168	18,861,583	949,586	5.0%
Physical Environment	941,138	857,549	83,589	9.7%
Economic Environment	530,243	554,954	(24,710)	(4.5)%
Mental and Physical Health	781,415	594,079	187,336	31.5%
Culture and Recreation	426,133	408,480	17,653	4.3%
Capital Outlay	1,115,578	447,642	667,937	149.2%
Total Expenditures	42,384,660	38,914,225	3,470,435	8.9%
Excess (Deficiency) of Revenues over Expenditures	4,309,225	7,166,274	(2,857,049)	(39.9)%
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	94,988	35,429	59,559	168.1%
Transfers In	1,342,492	1,293,077	49,415	3.8%
Transfers Out	(8,759,909)	(7,444,817)	(1,315,092)	17.7%
Total Other Financing Sources (Uses)	(7,322,429)	(6,116,311)	(1,206,118)	19.7%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(3,013,204)	1,049,963	(4,063,167)	(387.0)%
Fund Balance, January 1	12,126,011	9,680,612	2,445,399	25.3%
Fund Balance, November 30	\$9,112,807	\$10,730,575	(\$1,617,769)	(15.1)%

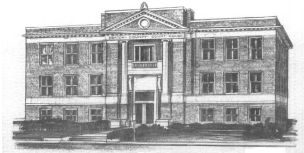
BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Revenues

Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
TAXES				
General Property Taxes	\$16,477,404	\$15,873,268	\$604,136	3.8%
Retail Sales and Use Taxes	6,928,048	7,428,271	(500,223)	(6.7)%
Excise Taxes	609,655	373,754	235,901	63.1%
Interest and Penalty on Taxes	928,535	1,211,509	(282,974)	(23.4)%
Total Taxes	24,943,642	24,886,801	56,840	0.2%
LICENSES AND PERMITS				
Business Licenses and Permits	0	0	0	na
Non-Business Licenses and Permits	35,211	28,675	6,535	22.8%
Total Licenses and Permits	35,211	28,675	6,535	22.8%
INTERGOVERNMENTAL REVENUES				
Federal Grants	259,658	159,048	100,610	63.3%
Federal Shared Revenues	99,687	62,467	37,220	59.6%
Federal Indirect Grants	711,540	572,448	139,093	24.3%
State Grants	554,413	262,518	291,896	111.2%
State Shared Revenues	1,035,759	1,038,700	(2,942)	(0.3)%
State Entitlements	938,809	915,349	23,459	2.6%
Interlocal Grants	0	0	0	na
Intergovernmental Service Revenues	9,957,572	9,262,408	695,165	7.5%
Total Intergovernmental Revenues	13,557,439	12,272,938	1,284,501	10.5%
CHARGES FOR SERVICES				
General Government	2,262,039	2,251,411	10,628	0.5%
Security of Persons and Property	656,128	637,648	18,480	2.9%
Physical Environment	0	0	0	na
Economic Environment	20,805	72,120	(51,315)	(71.2)%
Interfund Charges	528,363	434,360	94,003	21.6%
Total Charges for Services	\$3,467,335	\$3,395,538	\$71,797	2.1%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
FINES AND FORFEITURES				
Felony/Misdemeanor Penalties	\$381,839	\$321,777	\$60,062	18.7%
Civil Penalties	11,747	16,070	(4,323)	(26.9)%
Non-Parking Infractions	928,998	952,677	(23,678)	(2.5)%
Criminal Traffic Penalties	383,485	375,068	8,418	2.2%
Non-Traffic Penalties	181,861	173,549	8,312	4.8%
Criminal Costs	478,521	417,399	61,123	14.6%
Total Fines and Forfeitures	2,366,452	2,256,539	109,912	4.9%
MISCELLANEOUS REVENUES				
Interest Earnings	1,964,961	2,984,212	(1,019,251)	(34.2)%
Rents and Royalties	189,682	5,385	184,297	3422.3%
Interfund/Interdepartmental	106,997	94,665	12,332	13.0%
Contributions & Donations	3,200	4,450	(1,250)	(28.1)%
Other Miscellaneous Revenues	58,967	151,294	(92,328)	(61.0)%
Total Miscellaneous Revenues	2,323,807	3,240,007	(916,199)	(28.3)%
SUB-TOTAL REV BEFORE OTHER	46,693,885	46,080,499	613,386	1.3%
OTHER FINANCING SOURCES				
Disposition of Fixed Assets	94,988	35,429	59,559	168.1%
Transfers In	1,342,492	1,293,077	49,415	3.8%
Total Other Financing Sources	1,437,480	1,328,506	108,974	8.2%
TOTAL REVENUES	\$48,131,365	\$47,409,005	\$722,360	1.5%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures

Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY COMMISSIONERS - 107				
Salaries & Wages	\$657,983	\$612,998	\$44,985	7.3%
Personnel Benefits	191,228	171,080	20,148	11.8%
Supplies	13,170	11,239	1,931	17.2%
Other Services and Charges	30,777	28,687	2,090	7.3%
Capital Outlay	17,472	0	17,472	na
Intergovernmental Services	5,497	0	5,497	na
Interfund Charges	92,230	89,540	2,690	3.0%
Total County Commissioners	1,008,357	913,544	94,813	10.4%
SUPERIOR COURT - 123				
Salaries & Wages	1,498,089	1,382,344	115,744	8.4%
Personnel Benefits	329,822	297,566	32,256	10.8%
Supplies	17,284	17,947	(663)	(3.7)%
Other Services and Charges	262,683	461,217	(198,534)	(43.0)%
Intergovernmental Services	5,167	0	5,167	na
Interfund Charges	255,223	227,235	27,989	12.3%
Total Superior Court	2,368,268	2,386,308	(18,040)	(0.8)%
COUNTY CLERK - 106				
Salaries & Wages	954,797	907,906	46,891	5.2%
Personnel Benefits	364,371	328,986	35,385	10.8%
Supplies	16,240	18,482	(2,242)	(12.1)%
Other Services and Charges	174,471	147,833	26,638	18.0%
Interfund Charges	234,936	241,965	(7,030)	(2.9)%
Total County Clerk	1,744,815	1,645,173	99,642	6.1%
DISTRICT COURT - 111				
Salaries & Wages	1,566,656	1,467,222	99,435	6.8%
Personnel Benefits	505,795	456,635	49,160	10.8%
Supplies	56,941	56,610	331	0.6%
Other Services and Charges	909,924	832,571	77,353	9.3%
Interfund Charges	235,006	139,261	95,745	68.8%
Total District Court	\$3,274,322	\$2,952,298	\$322,024	10.9%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY AUDITOR - 102				
Salaries & Wages	\$682,660	\$668,959	\$13,700	2.0%
Personnel Benefits	244,155	227,387	16,768	7.4%
Supplies	6,925	5,067	1,857	36.7%
Other Services and Charges	37,269	38,091	(822)	(2.2)%
Interfund Charges	226,417	205,240	21,177	10.3%
Total County Auditor	1,197,425	1,144,744	52,681	4.6%
COUNTY TREASURER - 124				
Salaries & Wages	553,005	511,012	41,993	8.2%
Personnel Benefits	192,998	175,053	17,945	10.3%
Supplies	12,368	12,300	68	0.6%
Other Services and Charges	60,165	48,468	11,697	24.1%
Interfund Charges	231,776	221,551	10,224	4.6%
Capital Outlay	0	0	0	na
Total County Treasurer	1,050,312	968,384	81,928	8.5%
BOARD OF EQUALIZATION - 103				
Salaries & Wages	17,893	17,317	576	3.3%
Personnel Benefits	1,369	1,326	43	3.3%
Supplies	96	80	16	19.8%
Other Services and Charges	2,989	3,308	(319)	(9.6)%
Interfund Charges	4,183	4,651	(468)	(10.1)%
Total Board of Equalization	26,530	26,681	(151)	(0.6)%
COUNTY ASSESSOR - 101				
Salaries & Wages	1,041,629	1,041,331	297	0.0%
Personnel Benefits	362,615	340,399	22,216	6.5%
Supplies	16,828	11,888	4,940	41.6%
Other Services and Charges	23,248	57,693	(34,445)	(59.7)%
Interfund Charges	338,975	329,344	9,631	2.9%
Total County Assessor	\$1,783,295	\$1,780,656	\$2,639	0.1%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY PROSECUTING ATTORNEY - 117				
Salaries & Wages	\$2,329,796	\$2,239,328	\$90,467	4.0%
Personnel Benefits	737,666	683,359	54,308	7.9%
Supplies	34,832	32,284	2,548	7.9%
Other Services and Charges	181,563	147,613	33,950	23.0%
Interfund Charges	243,544	217,144	26,400	12.2%
Total Prosecuting Attorney	3,527,400	3,319,728	207,672	6.3%
PERSONNEL DEPARTMENT - 127				
Salaries & Wages	142,177	138,475	3,702	2.7%
Personnel Benefits	45,830	42,836	2,994	7.0%
Supplies	4,081	2,581	1,499	58.1%
Other Services and Charges	20,133	20,370	(238)	(1.2)%
Interfund Charges	21,963	23,906	(1,943)	(8.1)%
Total Personnel Department	234,183	228,169	6,014	2.6%
L.E.O.F.F. - 114				
Personnel Benefits	125,053	177,558	(52,505)	(29.6)%
Other Services and Charges	52,276	41,256	11,020	26.7%
Total L.E.O.F.F.	177,329	218,814	(41,485)	(19.0)%
GIS DEPARTMENT - 131				
Salaries & Wages	140,428	114,340	26,088	22.8%
Personnel Benefits	49,252	33,913	15,339	45.2%
Supplies	1,581	1,132	449	39.7%
Other Services and Charges	53,605	7,270	46,336	637.4%
Interfund Charges	50,059	50,214	(155)	(0.3)%
Total GIS Department	294,926	206,869	88,057	42.6%
INDIGENT PUBLIC DEFENSE - 136				
Salaries & Wages	145,018	60,356	84,661	140.3%
Personnel Benefits	40,507	17,235	23,272	135.0%
Supplies	862	3,159	(2,297)	(72.7)%
Other Services and Charges	1,556,925	1,930	1,554,996	80571.4%
Interfund Charges	7,035	5,729	1,306	22.8%
Capital Outlay	1,292	8,483	(7,191)	(84.8)%
Total Indigent Public Defense	\$1,751,639	\$96,892	\$1,654,747	1707.8%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
NON-DEPARTMENTAL (510.00) - 115				
Personnel Benefits	\$76,985	\$0	\$76,985	na
Other Services and Charges	277,689	1,309,635	(1,031,947)	(78.8)%
Intergovernmental Services	4,097	0	4,097	na
Interfund Charges	176	526	(350)	(66.5)%
Total Non-Departmental (510.00)	358,947	1,310,161	(951,214)	(72.6)%
TOTAL GENERAL GOVERNMENT	18,778,984	17,189,939	1,589,045	9.2%
CIVIL SERVICE - 105				
Salaries & Wages	21,429	18,288	3,141	17.2%
Personnel Benefits	7,842	6,546	1,296	19.8%
Supplies	498	326	172	53.0%
Other Services and Charges	7,650	7,843	(192)	(2.5)%
Interfund Charges	1,783	375	1,408	375.4%
Total Civil Service	39,202	33,377	5,825	17.5%
COUNTY SHERIFF-ADMINISTRATION - 118				
Salaries & Wages	477,067	465,834	11,233	2.4%
Personnel Benefits	139,713	131,591	8,121	6.2%
Supplies	11,684	13,497	(1,813)	(13.4)%
Other Services and Charges	19,389	21,912	(2,524)	(11.5)%
Intergovernmental Services	537	813	(276)	(33.9)%
Interfund Charges	119,868	88,700	31,169	35.1%
Total County Sheriff-Administration	768,257	722,347	45,910	6.4%
COUNTY SHERIFF-PATROL - 121				
Salaries & Wages	2,829,543	2,843,605	(14,062)	(0.5)%
Personnel Benefits	814,328	778,840	35,488	4.6%
Supplies	275,161	269,613	5,548	2.1%
Other Services and Charges	160,731	116,654	44,077	37.8%
Intergovernmental Services	51,313	48,439	2,874	5.9%
Interfund Charges	521,355	488,540	32,815	6.7%
Capital Outlay	915,611	340,304	575,308	169.1%
Total County Sheriff-Patrol	\$5,568,042	\$4,885,995	\$682,047	14.0%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY SHERIFF-TRAFFIC CONTROL - 125				
Salaries & Wages	\$235,913	\$229,279	\$6,634	2.9%
Personnel Benefits	69,060	63,147	5,913	9.4%
Supplies	22,809	20,258	2,551	12.6%
Other Services and Charges	3,635	2,050	1,585	77.3%
Intergovernmental Services	576	0	576	na
Interfund Charges	21,252	20,144	1,108	5.5%
Capital Outlay	34,862	33,670	1,192	3.5%
Total County Sheriff-Traffic Control	388,107	368,547	19,560	5.3%
COUNTY SHERIFF-CUSTODY - 120				
Salaries & Wages	7,385,985	6,932,208	453,778	6.5%
Personnel Benefits	2,482,585	2,318,919	163,665	7.1%
Supplies	412,405	377,818	34,587	9.2%
Other Services and Charges	1,330,800	1,344,465	(13,665)	(1.0)%
Intergovernmental Services	156,792	136,631	20,161	14.8%
Interfund Charges	1,078,393	1,041,359	37,034	3.6%
Capital Outlay	146,340	31,539	114,802	364.0%
Total County Sheriff-Custody	12,993,300	12,182,939	810,362	6.7%
COUNTY SHERIFF C & R - 119				
Salaries & Wages	250,661	185,604	65,057	35.1%
Personnel Benefits	97,193	70,043	27,149	38.8%
Supplies	5,977	5,344	634	11.9%
Other Services and Charges	19,468	24,967	(5,498)	(22.0)%
Intergovernmental Services	711,445	716,209	(4,764)	(0.7)%
Interfund Charges	31,862	36,616	(4,754)	(13.0)%
Total County Sheriff-C & R	1,116,606	1,038,783	77,823	7.5%
NON-DEPARTMENTAL (520.00)				
Intergovernmental Services	34,467	35,107	(640)	(1.8)%
Total Non-Departmental (520.00)	34,467	35,107	(640)	(1.8)%
TOTAL PUBLIC SAFETY	\$19,811,168	\$18,861,583	\$949,586	5.0%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
FACILITIES DEPARTMENT - 110				
Salaries & Wages	\$364,527	\$316,971	\$47,556	15.0%
Personnel Benefits	132,743	110,159	22,585	20.5%
Supplies	50,426	55,128	(4,702)	(8.5)%
Other Services and Charges	278,082	238,973	39,109	16.4%
Interfund Charges	85,655	105,430	(19,775)	(18.8)%
Capital Outlay	0	33,647	(33,647)	(100.0)%
Total Facilities Department	911,434	860,307	51,127	5.9%
NON-DEPARTMENTAL (530.00)				
Intergovernmental Services	28,597	28,499	98	0.3%
Interfund Payments	1,107	2,390	(1,283)	(53.7)%
Total Non-Departmental (530.00)	29,704	30,889	(1,185)	(3.8)%
TOTAL PHYSICAL ENVIRONMENT	941,138	857,549	83,589	9.7%
PLANNING DEPARTMENT - 116				
Salaries & Wages	316,101	347,381	(31,280)	(9.0)%
Personnel Benefits	100,330	107,089	(6,759)	(6.3)%
Supplies	6,100	5,041	1,059	21.0%
Other Services and Charges	41,179	27,586	13,592	49.3%
Interfund Charges	66,534	67,857	(1,322)	(1.9)%
Total Planning Department	530,243	554,954	(24,710)	(4.5)%
TOTAL ECONOMIC ENVIRONMENT	530,243	554,954	(24,710)	(4.5)%
COUNTY CORONER - 109				
Salaries & Wages	117,684	131,344	(13,660)	(10.4)%
Personnel Benefits	36,091	36,078	13	0.0%
Supplies	12,752	7,866	4,886	62.1%
Other Services and Charges	83,777	67,947	15,830	23.3%
Interfund Charges	35,634	34,784	850	2.4%
Capital Outlay	0	0	0	na
Total County Coroner	\$285,938	\$278,018	\$7,919	2.8%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

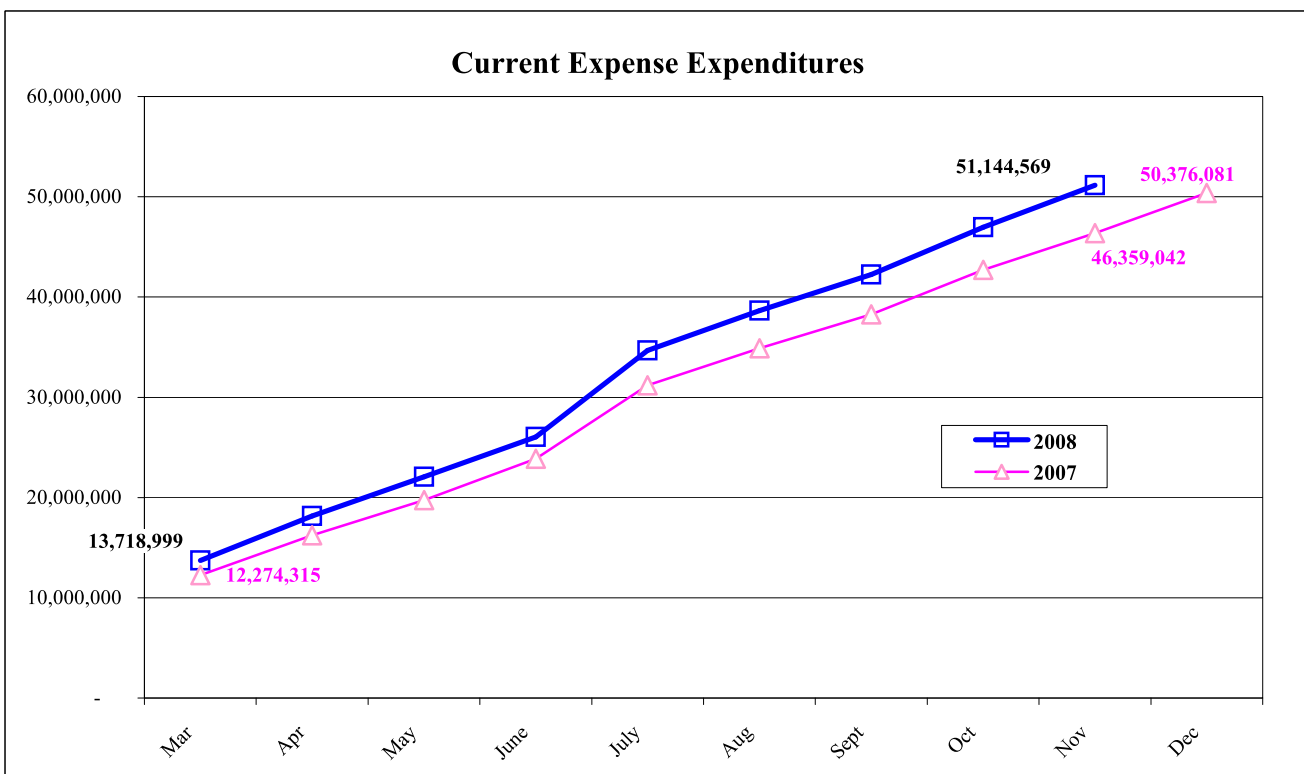
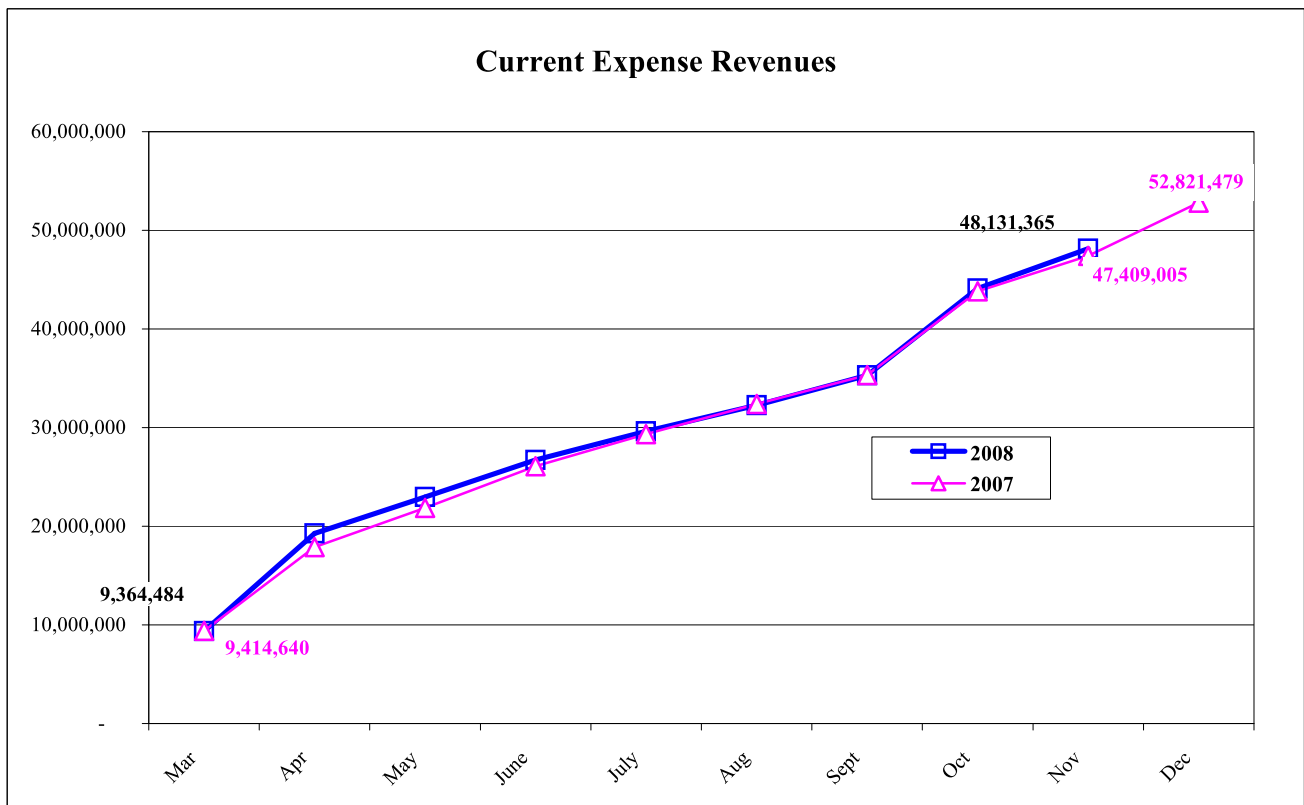
Period Ended November 30, 2008 (With Comparative Totals for Period Ended November 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
TB HOSPITAL (BF HEALTH) - 129				
Supplies	\$1,334	\$4,174	(\$2,839)	(68.0)%
Other Services and Charges	2,697	3,476	(779)	(22.4)%
Intergovernmental Services	39,063	42,969	(3,906)	(9.1)%
Total TB Hospital (BF Health)	43,094	50,618	(7,525)	(14.9)%
NON-DEPARTMENTAL (560.00)				
Intergovernmental Services	452,384	265,442	186,941	70.4%
Total Non-Departmental (560.00)	452,384	265,442	186,941	70.4%
TOTAL MENTAL & PHYSICAL HEALTH	781,415	594,079	187,336	31.5%
WSU EXTENSION - 108				
Salaries & Wages	68,639	62,653	5,987	9.6%
Personnel Benefits	17,408	16,918	490	2.9%
Supplies	9,685	8,816	869	9.9%
Other Services and Charges	85,399	81,576	3,823	4.7%
Interfund Charges	36,685	34,659	2,026	5.8%
Total WSU Extension	217,817	204,622	13,195	6.4%
PARKS DEPARTMENT - 126				
Salaries & Wages	117,662	111,197	6,465	5.8%
Personnel Benefits	38,308	35,092	3,216	9.2%
Supplies	19,120	19,500	(380)	(1.9)%
Other Services and Charges	17,931	21,108	(3,177)	(15.1)%
Interfund Charges	15,295	16,960	(1,665)	(9.8)%
Capital Outlay	0	0	0	na
Total Parks Department	208,316	203,858	4,458	2.2%
NON-DEPARTMENTAL (570.00)				
Supplies	0	0	0	na
Other Services and Charges	0	0	0	na
Total Non-Departmental (570.00)	0	0	0	na
TOTAL CULTURE & RECREATION	\$426,133	\$408,480	\$17,653	4.3%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
SUB-TOTAL BEFORE OTHER	\$41,269,082	\$38,466,583	\$2,802,498	7.3%
CAPITAL OUTLAY				
General Government	18,764	8,483	10,282	121.2%
Public Safety	1,096,814	405,512	691,302	170.5%
Physical Environment	0	33,647	(33,647)	(100.0)%
Economic Environment	0	0	0	na
Mental & Physical Health	0	0	0	na
Culture & Recreation	0	0	0	na
Total Capital Outlay	1,115,578	447,642	667,937	149.2%
TRANSFERS OUT				
Sustainable Development	293,321	0	293,321	na
Park Development	0	0	0	na
Election Reserve	533,720	533,720	0	0.0%
Juvenile Center	3,737,662	3,326,717	410,945	12.4%
Jail Depreciation	115,700	114,365	1,335	1.2%
Capital Projects	3,524,703	1,542,972	1,981,731	128.4%
Protective Inspection Fund	22,902	22,150	752	3.4%
Fairgrounds O & M	0	220,425	(220,425)	(100.0)%
JC Bond	0	0	0	na
Alcohol Excise to H. Svcs	2,538	1,845	693	37.6%
Justice Center Bond Fund	521,014	1,586,542	(1,065,528)	(67.2)%
Domestic Violence Assessment Fund	8,349	0	8,349	na
Historical Document Preservation	0	96,081	(96,081)	(100.0)%
Total Transfers Out	8,759,909	7,444,817	1,315,092	17.7%
TOTAL EXPENDITURES	\$51,144,569	\$46,359,042	\$4,785,527	10.3%

COMPARATIVE 2008 vs. 2007



BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual

Period Ended November 30, 2008 (Time Elapsed: 91.7%)



	2008 Budget	2008 Actual	Percentage Received
TAXES			
General Property Taxes	\$17,095,446	\$16,477,404	96.4%
Retail Sales and Use Taxes	7,013,500	6,928,048	98.8%
Excise Taxes	410,000	609,655	148.7%
Interest and Penalty on Taxes	1,300,000	928,535	71.4%
Total Taxes	25,818,946	24,943,642	96.6%
LICENSES AND PERMITS			
Non-Business Licenses and Permits	39,900	35,211	88.2%
Total Licenses and Permits	39,900	35,211	88.2%
INTERGOVERNMENTAL REVENUES			
Federal Direct Grants	380,801	259,658	68.2%
Federal Entitlements, Impacts	62,400	99,687	159.8%
Federal Indirect Grants	814,675	711,540	87.3%
State Grants	651,275	554,413	85.1%
State Shared Revenues	1,065,332	1,035,759	97.2%
State Entitlements	966,343	938,809	97.2%
Intergovernmental Service Revenues	11,652,446	9,957,572	85.5%
Total Intergovernmental Revenues	15,593,272	13,557,439	86.9%
CHARGES FOR SERVICES			
General Government	2,449,412	2,262,039	92.4%
Security of Persons and Property	743,387	656,128	88.3%
Physical Environment	0	0	na
Economic Environment	39,800	20,805	52.3%
Interfund Charges	585,134	528,363	90.3%
Total Charges for Services	\$3,817,733	\$3,467,335	90.8%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual (Continued)

Period Ended November 30, 2008 (Time Elapsed: 91.7%)

	2008 Budget	2008 Actual	Percentage Received
FINES AND FORFEITURES			
Felony/Misdemeanor Penalties	\$331,522	\$381,839	115.2%
Civil Penalties	17,500	11,747	67.1%
Civil Infraction Penalties	1,000,000	928,998	92.9%
Criminal Traffic Penalties	396,500	383,485	96.7%
Non-Traffic Penalties	187,400	181,861	97.0%
Criminal Costs	413,250	478,521	115.8%
Total Fines and Forfeitures	2,346,172	2,366,452	100.9%
MISCELLANEOUS REVENUES			
Interest Earnings	1,956,000	1,964,961	100.5%
Rents and Royalties	4,006	189,682	4735.0%
Interfund/Interdepartmental	355,797	106,997	30.1%
Contributions & Donations	6,700	3,200	47.8%
Other Miscellaneous Revenues	49,075	58,967	120.2%
Total Miscellaneous Revenues	2,371,578	2,323,807	98.0%
SUB-TOTAL REV BEFORE OTHER	49,987,601	46,693,885	93.4%
OTHER FINANCING SOURCES			
Disposition of Fixed Assets	1,250	94,988	7599.0%
Transfers In	1,399,937	1,342,492	95.9%
Total Other Financing Sources	1,401,187	1,437,480	102.6%
TOTAL REVENUES	\$51,388,788	\$48,131,365	93.7%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual

Period Ended November 30, 2008 (Time Elapsed: 91.7%)



	2008 Budget	2008 Actual	Percentage Used
COUNTY COMMISSIONERS - 107			
Salaries & Wages	\$718,290	\$657,983	91.6%
Personnel Benefits	209,586	191,228	91.2%
Supplies	11,719	13,170	112.4%
Other Services and Charges	41,031	30,777	75.0%
Capital Outlay	17,673	17,472	98.9%
Intergovernmental Services	5,497	5,497	100.0%
Interfund Charges	151,009	92,230	61.1%
Total County Commissioners	1,154,805	1,008,357	87.3%
SUPERIOR COURT - 123			
Salaries & Wages	1,628,269	1,498,089	92.0%
Personnel Benefits	365,842	329,822	90.2%
Supplies	29,200	17,284	59.2%
Other Services and Charges	333,796	262,683	78.7%
Intergovernmental Services	9,002	5,167	57.4%
Interfund Charges	267,185	255,223	95.5%
Total Superior Court	2,633,294	2,368,268	89.9%
COUNTY CLERK - 106			
Salaries & Wages	1,067,907	954,797	89.4%
Personnel Benefits	406,671	364,371	89.6%
Supplies	26,346	16,240	61.6%
Other Services and Charges	263,800	174,471	66.1%
Interfund Charges	234,960	234,936	100.0%
Total County Clerk	1,999,684	1,744,815	87.3%
DISTRICT COURT - 111			
Salaries & Wages	1,760,800	1,566,656	89.0%
Personnel Benefits	571,051	505,795	88.6%
Supplies	75,220	56,941	75.7%
Other Services and Charges	1,025,783	909,924	88.7%
Interfund Charges	237,656	235,006	98.9%
Total District Court	\$3,670,510	\$3,274,322	89.2%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended November 30, 2008 (Time Elapsed: 91.7%)

	2008 Budget	2008 Actual	Percentage Used
COUNTY AUDITOR - 102			
Salaries & Wages	\$754,095	\$682,660	90.5%
Personnel Benefits	271,422	244,155	90.0%
Supplies	9,008	6,925	76.9%
Other Services and Charges	45,066	37,269	82.7%
Interfund Charges	226,913	226,417	99.8%
Total County Auditor	1,306,504	1,197,425	91.7%
COUNTY TREASURER - 124			
Salaries & Wages	609,209	553,005	90.8%
Personnel Benefits	215,346	192,998	89.6%
Supplies	13,815	12,368	89.5%
Other Services and Charges	97,527	60,165	61.7%
Interfund Charges	611,776	231,776	37.9%
Total County Treasurer	1,547,673	1,050,312	67.9%
BOARD OF EQUALIZATION - 103			
Salaries & Wages	25,686	17,893	69.7%
Personnel Benefits	1,965	1,369	69.7%
Supplies	200	96	48.1%
Other Services and Charges	5,161	2,989	57.9%
Interfund Charges	4,183	4,183	100.0%
Total Board of Equalization	37,195	26,530	71.3%
COUNTY ASSESSOR - 101			
Salaries & Wages	1,176,106	1,041,629	88.6%
Personnel Benefits	413,921	362,615	87.6%
Supplies	31,007	16,828	54.3%
Other Services and Charges	48,688	23,248	47.7%
Interfund Charges	549,907	338,975	61.6%
Total County Assessor	\$2,219,629	\$1,783,295	80.3%



	2008 Budget	2008 Actual	Percentage Used
COUNTY PROSECUTING ATTORNEY - 117			
Salaries & Wages	\$2,562,186	\$2,329,796	90.9%
Personnel Benefits	820,896	737,666	89.9%
Supplies	35,986	34,832	96.8%
Other Services and Charges	238,998	181,563	76.0%
Interfund Charges	243,544	243,544	100.0%
Total Prosecuting Attorney	3,901,610	3,527,400	90.4%
PERSONNEL DEPARTMENT - 127			
Salaries & Wages	153,023	142,177	92.9%
Personnel Benefits	50,018	45,830	91.6%
Supplies	5,500	4,081	74.2%
Other Services and Charges	26,886	20,133	74.9%
Interfund Charges	21,963	21,963	100.0%
Total Personnel Department	257,390	234,183	91.0%
L.E.O.F.F. - 114			
Personnel Benefits	181,452	125,053	68.9%
Other Services and Charges	52,150	52,276	100.2%
Total L.E.O.F.F.	233,602	177,329	75.9%
GIS DEPARTMENT - 131			
Salaries & Wages	152,430	140,428	92.1%
Personnel Benefits	54,284	49,252	90.7%
Supplies	2,100	1,581	75.3%
Other Services and Charges	95,703	53,605	56.0%
Interfund Charges	61,459	50,059	81.5%
Total GIS Department	365,976	294,926	80.6%
INDIGENT PUBLIC DEFENSE - 136			
Salaries & Wages	155,579	145,018	93.2%
Personnel Benefits	46,100	40,507	87.9%
Supplies	3,837	862	22.5%
Other Services and Charges	1,719,339	1,556,925	90.6%
Interfund Charges	7,035	7,035	100.0%
Capital outlay	1,292	1,292	100.0%
Total Indigent Public Defense	\$1,933,182	\$1,751,639	90.6%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended November 30, 2008 (Time Elapsed: 91.7%)

	2008 Budget	2008 Actual	Percentage Used
NON-DEPARTMENTAL (510.00) - 115			
Personnel Benefits	\$95,400	\$76,985	80.7%
Other Services and Charges	356,039	277,689	78.0%
Intergovernmental Services	5,200	4,097	78.8%
Interfund Charges	0	176	na
Total Non-Departmental (510.00)	456,639	358,947	78.6%
TOTAL GENERAL GOVERNMENT	21,698,728	18,778,984	86.5%
CIVIL SERVICE - 105			
Salaries & Wages	23,193	21,429	92.4%
Personnel Benefits	8,587	7,842	91.3%
Supplies	3,000	498	16.6%
Other Services and Charges	35,555	7,650	21.5%
Interfund Charges	1,987	1,783	89.7%
Total Civil Service	72,322	39,202	54.2%
COUNTY SHERIFF-ADMINISTRATION - 118			
Salaries & Wages	527,020	477,067	90.5%
Personnel Benefits	160,800	139,713	86.9%
Supplies	15,435	11,684	75.7%
Other Services and Charges	30,310	19,389	64.0%
Intergovernmental Services	724	537	74.2%
Interfund Charges	120,155	119,868	99.8%
Total County Sheriff-Administration	854,444	768,257	89.9%
COUNTY SHERIFF-PATROL - 121			
Salaries & Wages	3,213,034	2,829,543	88.1%
Personnel Benefits	944,465	814,328	86.2%
Supplies	325,499	275,161	84.5%
Other Services and Charges	208,803	160,731	77.0%
Intergovernmental Services	52,802	51,313	97.2%
Interfund Charges	546,295	521,355	95.4%
Capital Outlay	935,977	915,611	97.8%
Total County Sheriff-Patrol	\$6,226,875	\$5,568,042	89.4%



	2008 Budget	2008 Actual	Percentage Used
COUNTY SHERIFF-TRAFFIC CONTROL - 125			
Salaries & Wages	\$260,923	\$235,913	90.4%
Personnel Benefits	77,087	69,060	89.6%
Supplies	22,747	22,809	100.3%
Other Services and Charges	8,115	3,635	44.8%
Intergovernmental Services	576	576	100.0%
Interfund Charges	21,544	21,252	98.6%
Capital Outlay	36,580	34,862	95.3%
Total County Sheriff-Traffic Control	427,572	388,107	90.8%
COUNTY SHERIFF-CUSTODY - 120			
Salaries & Wages	8,210,900	7,385,985	90.0%
Personnel Benefits	2,804,106	2,482,585	88.5%
Supplies	530,531	412,405	77.7%
Other Services and Charges	1,693,680	1,330,800	78.6%
Intergovernmental Services	165,299	156,792	94.9%
Interfund Charges	1,131,544	1,078,393	95.3%
Capital Outlay	159,870	146,340	91.5%
Total County Sheriff-Custody	14,695,930	12,993,300	88.4%
COUNTY SHERIFF-C & R - 119			
Salaries & Wages	290,873	250,661	86.2%
Personnel Benefits	111,959	97,193	86.8%
Supplies	6,906	5,977	86.6%
Other Services and Charges	20,213	19,468	96.3%
Intergovernmental Services	712,069	711,445	99.9%
Interfund Charges	32,060	31,862	99.4%
Total County Sheriff-C & R	1,174,080	1,116,606	95.1%
NON-DEPARTMENTAL (520.00) - 115			
Intergovernmental Services	38,287	34,467	90.0%
Total Non-Departmental (520.00)	38,287	34,467	90.0%
TOTAL PUBLIC SAFETY	\$22,357,083	\$19,811,168	88.6%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended November 30, 2008 (Time Elapsed: 91.7%)

	2008 Budget	2008 Actual	Percentage Used
FACILITIES DEPARTMENT - 110			
Salaries & Wages	\$394,292	\$364,527	92.5%
Personnel Benefits	144,211	132,743	92.0%
Supplies	87,570	50,426	57.6%
Other Services and Charges	593,675	278,082	46.8%
Interfund Charges	85,867	85,655	99.8%
Capital Outlay	0	0	na
Total Facilities Department	1,305,615	911,434	69.8%
NON-DEPARTMENTAL (530.00) - 115			
Intergovernmental Services	28,598	28,597	100.0%
Interfund Payments	2,400	1,107	46.1%
Total Non-Departmental (530.00)	30,998	29,704	95.8%
TOTAL PHYSICAL ENVIRONMENT	1,336,613	941,138	70.4%
PLANNING DEPARTMENT - 116			
Salaries & Wages	385,604	316,101	82.0%
Personnel Benefits	127,312	100,330	78.8%
Supplies	8,235	6,100	74.1%
Other Services and Charges	69,405	41,179	59.3%
Interfund Charges	66,684	66,534	99.8%
Total Planning Department	657,240	530,243	80.7%
TOTAL ECONOMIC ENVIRONMENT	\$657,240	\$530,243	80.7%



	2008 Budget	2008 Actual	Percentage Used
COUNTY CORONER - 109			
Salaries & Wages	\$143,867	\$117,684	81.8%
Personnel Benefits	43,092	36,091	83.8%
Supplies	13,104	12,752	97.3%
Other Services and Charges	95,535	83,777	87.7%
Interfund Charges	35,634	35,634	100.0%
Capital Outlay	0	0	na
Total County Coroner	331,232	285,938	86.3%
TB HOSPITAL (BF HEALTH) - 129			
Supplies	13,750	1,334	9.7%
Other Services and Charges	11,250	2,697	24.0%
Intergovernmental Services	46,875	39,063	83.3%
Total TB Hospital (BF Health)	71,875	43,094	60.0%
NON-DEPARTMENTAL (560.00)			
Intergovernmental Services	599,179	452,384	75.5%
Total Non-Departmental (560.00)	599,179	452,384	75.5%
TOTAL MENTAL & PHYSICAL HEALTH	1,002,286	781,415	78.0%
WSU EXTENSION - 108			
Salaries & Wages	85,840	68,639	80.0%
Personnel Benefits	21,693	17,408	80.2%
Supplies	11,875	9,685	81.6%
Other Services and Charges	100,235	85,399	85.2%
Interfund Charges	36,685	36,685	100.0%
Total WSU Extension	\$256,328	\$217,817	85.0%

BENTON COUNTY, WASHINGTON

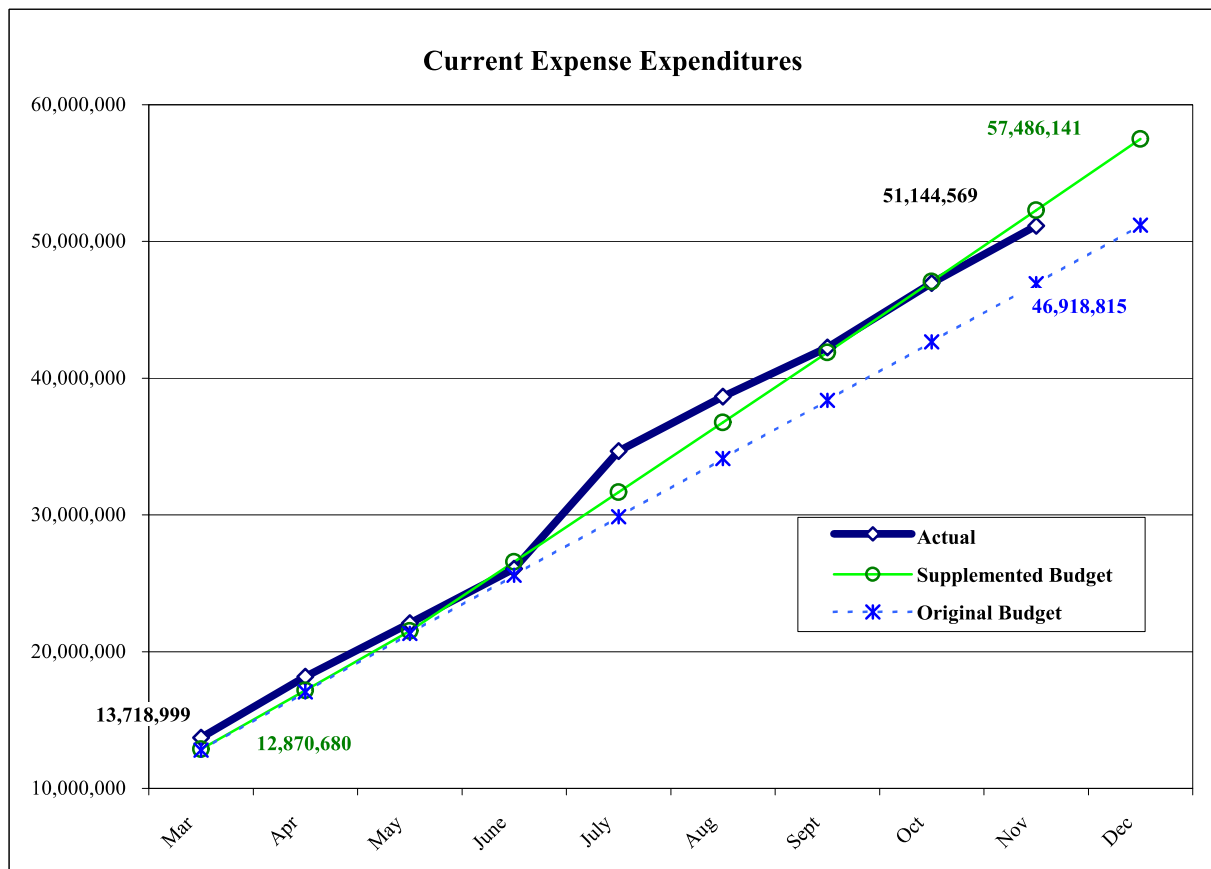
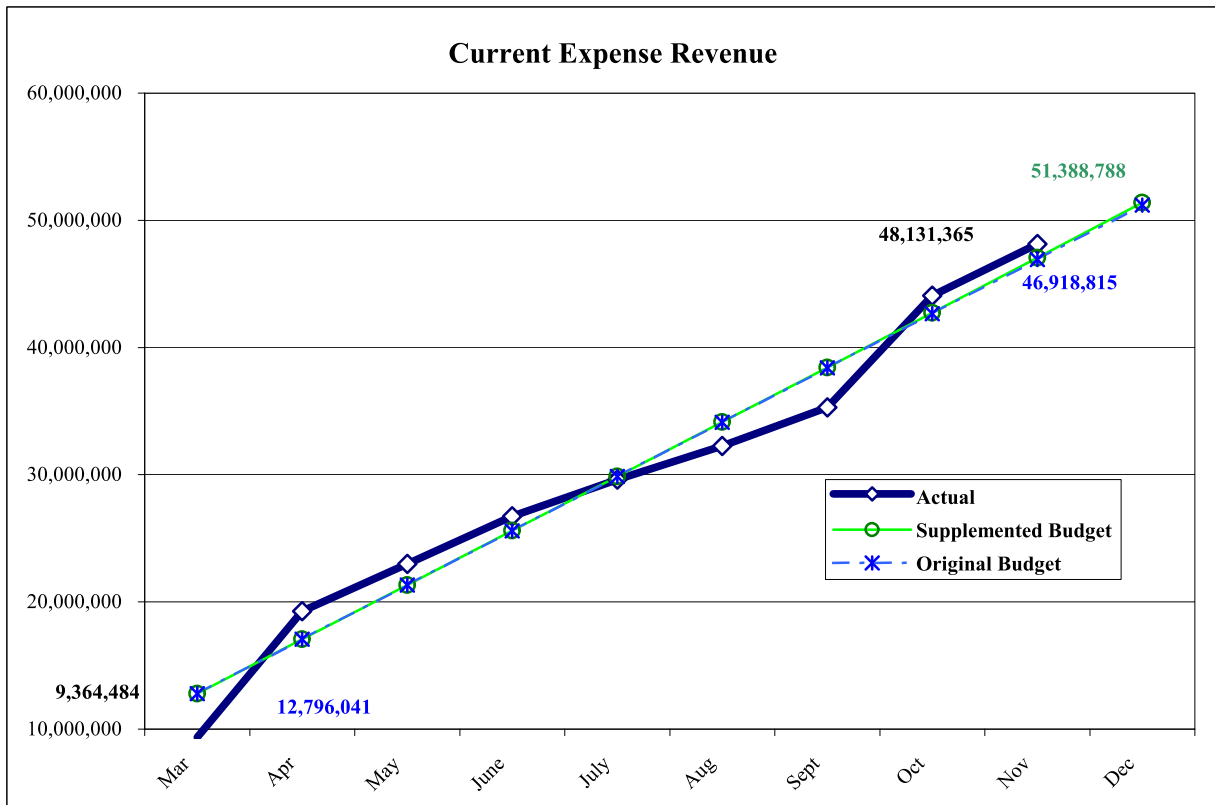
Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended November 30, 2008 (Time Elapsed: 91.7%)

	2008 Budget	2008 Actual	Percentage Used
PARKS DEPARTMENT - 126			
Salaries & Wages	\$126,130	\$117,662	93.3%
Personnel Benefits	41,772	38,308	91.7%
Supplies	25,394	19,120	75.3%
Other Services and Charges	23,220	17,931	77.2%
Interfund Charges	15,295	15,295	100.0%
Capital Outlay	0	0	na
Total Parks Department	231,811	208,316	89.9%
NON-DEPARTMENTAL (570.00) - 115			
Supplies	0	0	na
Total Non-Departmental (570.00)	0	0	na
TOTAL CULTURE & RECREATION	488,139	426,133	87.3%
SUB-TOTAL BEFORE OTHER	47,540,089	41,269,082	86.8%
CAPITAL OUTLAY			
General Government	18,965	18,764	98.9%
Public Safety	1,132,427	1,096,814	96.9%
Physical Environment	0	0	na
Culture & Recreation	0	0	na
Total Capital Outlay	1,151,392	1,115,578	96.9%
TRANSFERS OUT			
Sustainable Development	293,321	293,321	100.0%
Election Reserve	533,720	533,720	100.0%
Juvenile Center	3,770,647	3,737,662	99.1%
Jail Depreciation	116,004	115,700	99.7%
Capital Acquisition	3,524,703	3,524,703	100.0%
Protective Inspection Fund	22,902	22,902	100.0%
Fairgrounds O & M	0	0	na
JC Bond	521,014	521,014	100.0%
Alcohol Excise to H. Svcs	4,000	2,538	63.5%
Historical Document Preservation	0	0	na
Domestic Violence Assessment	8,349	8,349	100.0%
Total Transfers Out	8,794,660	8,759,909	99.6%
TOTAL EXPENDITURES	\$57,486,141	\$51,144,569	89.0%

2008 ACTUAL vs. BUDGET



BENTON COUNTY, WASHINGTON

County Funds

Summary of Budget Supplements and Budget Impact

For the Period Ended November 30, 2008



Fund Number	Fund Name	Estimated Beginning Fund Balance plus Revenues	Changes to Estimated Revenues	Original Budget Appropriations	Changes to Original Budget Appropriations	Original Estimated Ending Fund Balance	Net Change to Ending Fund Balance
0000-101	Current Expense	\$57,484,162	\$204,626	\$51,184,162	\$6,301,979	\$6,300,000	(\$6,097,353)
0115-101	Juvenile Center	8,659,535	126,976	8,185,270	215,481	474,265	(88,505)
0120-101	Crime Victim	297,907	17,212	248,799	18,241	49,108	(1,029)
0146-101	Clerk Collection	591,850	40,767	326,359	40,767	265,491	0
0154101	Homeless Hosuing	430,000	278,960	161,400	278,960	268,600	0
0156101	Trial Court Improvement	120,446	0	34,480	100,116	85,966	(100,116)
0205201	96 Juv & Refunding Bond	622,241	0	0	622,241	622,241	(622,241)
0502-101	Central Services	\$4,061,745	144,056	\$3,822,389	144,056	\$239,356	\$0
Totals			<u>\$812,597</u>		<u>\$7,721,841</u>		

BENTON COUNTY, WASHINGTON

Current Expense 0000-101

Listing of Budget Supplements

For the Period Ended November 30, 2008

				Estimated Revenues			
Resolution Number	Department Number	Department Name	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
08-134	115	Non-Departmental	\$8,349	288.00	Fund Balance	\$0	\$8,349
08-353	115	Non-Departmental	399,040	288.00	Fund Balance	0	399,040
08-499	120	Sheriff Custody	36,325	288.00	Fund Balance	0	36,325
08-500	121	Sheriff Patrol	324,539	288.00 333.97.0740	Fund Balance Law Enforcement Grant	0 39,000	285,539
08-554	117	Prosecuting Attorney	5,575	288.00	Fund Balance	0	5,575
08-555	118	Sheriff Administration	5,575	288.00	Fund Balance	0	5,575
08-556	120	Sheriff Custody	5,576	288.00	Fund Balance	0	5,576
08-557	136	Public Defense	586,063	288.00	Fund Balance	0	586,063
08-558	123	Superior Court	12,700	288.00 367.00.0002	Fund Balance Donation	0 700	12,000
08-632	115	Non-Departmental	4,295,717	288.00	Fund Balance	0	4,295,717
08-657	115	Non-Departmental	281,593	288.00	Fund Balance	0	281,593
08-728	117	Prosecuting Attorney	41,001	288.00	Fund Balance	0	41,001
08-755	121	Sheriff Patrol	80,166	331.16.7103 334.01.1001	JAG Kennewick WASPC Grant	6,112 74,054	0
08-836	124	Treasurer	13,500	313.10.0001	Sales & Use Tax	13,500	0
08-840	123	Superior Court	15,169	338.12.0005	S. Crt Costs WA St	15,169	0
08-841	123	Superior Court	3,762	338.12.0005	S. Crt Costs WA St	3,762	0
08-842	123	Superior Court	21,229	338.12.0005	S. Crt Costs WA St	21,229	0
08-868	136	Public Defense	135,000	288.00	Fund Balance	0	135,000
08-967	131	GIS	21,000	341.75.0131	GIS Fees - Hanford	21,000	0
08-968	111	District Court	10,100	338.12.0007	AOC Interp. Costs	10,100	0
Totals			<u>\$6,301,979</u>			<u>\$204,626</u>	<u>\$6,097,353</u>

BENTON COUNTY, WASHINGTON

Special Revenue Funds

Listing of Budget Supplements

For the Period Ended November 30, 2008



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Juvenile Center 0115-101					
08-354	\$43,976	397.10.0001 338.27.0003	T/I CE 115 Franklin Co Juv Svcs	\$31,660 12,316	\$0
08-355	88,505	288.00	Fund Balance	0	88,505
08-356	10,250	397.10.0001 338.27.0003	T/I CE 115 Franklin Co Juv Svcs	6,962 3,288	0
08-843	72,750	334.04.6061 367.11.0003 367.11.0002	Girl Power DMC Action Ntwrk MacArthur Foundation	7,636 15,114 50,000	0
Total	<u>\$215,481</u>			<u>\$126,976</u>	<u>\$88,505</u>
Crime Victim Compensation Fund 0120-101					
08-727	\$18,241	334.02.2004 288.00	CTED-Crime Victim Fund Balance	\$17,212 0	\$1,029
	<u>\$18,241</u>			<u>\$17,212</u>	<u>\$1,029</u>
Clerk Collection Fund 0146-101					
08-563	\$40,767	338.19.0001	Collection Cost	\$40,767	\$0
Total	<u>\$40,767</u>			<u>\$40,767</u>	<u>\$0</u>
Homeless Housing & Assistance Fund 0154-1011					
08-562	\$272,600	334.04.2002 341.27.0001	GMA (State Grant) Recording Surcharge	\$180,000 92,600	\$0
08-844	6,360	341.27.0001	Recording Surcharge	6,360	0
Total	<u>\$278,960</u>			<u>\$278,960</u>	<u>\$0</u>
Trial Court Improvement Fund 0156-1011					
08-838	\$100,116	288.00	Fund Balance	\$0	\$100,116
	<u>\$100,116</u>			<u>\$0</u>	<u>\$100,116</u>
96 Juvenile & Refunding Bond Fund '0205201					
08-837	\$622,241	288.00	Fund Balance	\$0	\$622,241
Total	<u>\$622,241</u>			<u>\$0</u>	<u>\$622,241</u>

BENTON COUNTY, WASHINGTON

Internal Service Funds

Listing of Budget Supplements

For the Period Ended November 30, 2008



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Central Services 0502-101					
08-552	\$9,300	348.80.0146	Clerk collection	\$9,300	\$0
08-553	16,726	348.80.0117	Prosecuting Attorney	5,575	0
		348.80.0118	Sheriff Administration	5,575	
		348.80.0120	Sheriff Custody	5,576	
08-559	3,810	348.80.0170	Juvenile Justice	3,810	0
08-560	7,880	348.80.0121	Sheriff Patrol	7,880	0
08-561	23,340	348.80.0110	Facilities	23,340	0
08-756	6,000	348.80.0121	Sheriff Patrol	6,000	0
08-839	77,000	348.80.0156	Trial Court Improvement	77,000	0
Total	<u>\$144,056</u>			<u>\$144,056</u>	<u>\$0</u>



Schedule of Cash & Investment Activity

BENTON COUNTY, WASHINGTON

General and Special Revenue Funds
Schedule of Cash & Investment Activity
Period Ended November, 2008

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0000.101	Current Expense	\$12,586,312	\$50,304,807	\$845,790
0101.101	County Road	376,381	14,018,167	16,529,000
0103.101	Flood Control	456	1,865	0
0104.101	Veterans' Assistance	57,971	135,191	0
0106.101	Auditor's O & M	499,676	162,674	0
0108.101	Human Services	2,769,718	15,930,718	0
0110.102	Park Development	640,457	21,733	0
0111.101	Election Reserve	637,096	903,080	0
0112.101	Treasurer's O & M	1,200	87,640	444,077
0114.101	Path & Trails Reserve	2,320	17,158	163,900
0115.101	Benton-Franklin Juvenile Center	797,495	7,978,503	0
0116.101	Inmate Benevolence	513,098	596,164	2,855
0117.101	Juvenile Kitchen	11,445	12,000	0
0120.101	Crime Victim Compensation	110,638	223,226	0
0123.101	Fairgrounds Improvements	224,690	150,771	0
0124.101	Fairgrounds Operating Budget	693,579	180,301	0
0126.101	Sheriff's Investigative	200,106	28,817	0
0127.101	Canine and Boat Patrol	98,250	141,009	0
0129.101	REET Technology	100,590	26,273	0
0130.101	1/4 Percent Real Estate Excise Tax	1,059,297	328,197	0
0131.101	Probation Assessment	434,074	552,075	0
0132.101	Central Svcs Computer Replace	1,255,151	395,466	0
0133.101	1/10% Criminal Justice	5,324,091	2,771,254	0
0134.101	Noxious Weed Control	173,199	244,134	0
0135.101	Sustainable Development	239,499	478,229	0
0136.101	Courthouse Facilitator	70,477	43,057	0
0138.101	Family Services	19,943	21,558	174
0140.101	Family Services - Superior Court	22,496	20,997	0
0142.101	Jail Depreciation Reserve	31,443	200,136	1,462,500
0143.101	Distressed Area Capital	111,752	0	0
0144.101	Rural County Capital	4,111,283	2,512,929	0
0146.101	Clerk's Collection	395,107	492,645	0
0149.101	Protective Inspection Svcs	245,665	502,712	8,473
0150.101	Pest Board	88,200	89,632	0
0151.101	Work Crew Replacement	98,449	31,506	0
0152.101	State Housing	1,222,832	168,574	0
0153.101	VIT Impact	1,481,804	853,602	0
0154.101	Homeless Housing & Assistance	343,557	513,218	0
0155.101	Solid Waste Collection	304,460	440,132	0
0156.101	Trial Court Improvement	99,760	38,541	0
0157.101	Historical Document Preservation	105,199	35,788	0
0158.101	Domestic Violence Assessment	0	11,890	0
Total - General & Special Revenue Funds		\$37,559,211	\$101,666,370	\$19,456,769



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$51,646,048)	(\$841,328)	\$11,249,534	\$0	Current Expense
(13,893,345)	(16,447,500)	582,702	2,360,500	County Road
0	(1,500)	821	52,500	Flood Control
(126,113)	0	67,049	0	Veterans' Assistance
(239,279)	0	423,070	0	Auditor's O & M
(13,941,471)	0	4,758,965	0	Human Services
(191,048)	(400,000)	71,141	400,000	Park Development
(730,230)	0	809,946	0	Election Reserve
(86,120)	(441,183)	5,613	328,799	Treasurer's O & M
(166,868)	(14,500)	2,010	1,600	Path & Trails Reserve
(7,191,723)	(174)	1,584,101	0	Benton-Franklin Juvenile Center
(743,403)	0	368,715	0	Inmate Benevolence
(5,525)	0	17,920	0	Juvenile Kitchen
(187,195)	0	146,668	0	Crime Victim Compensation
(75,744)	0	299,717	0	Fairgrounds Improvements
(360,570)	0	513,310	0	Fairgrounds Operating Budget
(16,243)	0	212,680	0	Sheriff's Investigative
(137,804)	0	101,454	0	Canine and Boat Patrol
(3,038)	0	123,825	0	REET Technology
(373,044)	0	1,014,450	0	1/4 Percent Real Estate Excise Tax
(498,515)	0	487,634	0	Probation Assessment
(403,018)	0	1,247,598	0	Central Svcs Computer Replace
(2,509,292)	0	5,586,053	0	1/10% Criminal Justice
(258,123)	0	159,211	0	Noxious Weed Control
(145,956)	0	571,771	0	Sustainable Development
(32,597)	0	80,937	0	Courthouse Facilitator
(21,415)	0	20,259	0	Family Services
(10,000)	0	33,493	0	Family Services - Superior Court
(210,237)	(1,480,000)	3,841	937,500	Jail Depreciation Reserve
0	0	111,752	0	Distressed Area Capital
(1,515,135)	0	5,109,077	0	Rural County Capital
(317,511)	0	570,241	0	Clerk's Collection
(716,962)	0	39,888	0	Protective Inspection Svcs
(97,759)	0	80,073	0	Pest Board
0	0	129,955	0	Work Crew Replacement
0	(1,100,000)	291,406	1,100,000	State Housing
(532,492)	0	1,802,914	0	VIT Impact
(436,359)	(100,000)	320,416	100,000	Homeless Housing & Assistance
(375,444)	0	369,148	0	Solid Waste Collection
(13,528)	(15,257)	109,516	0	Trial Court Improvement
0	0	140,987	0	Historical Document Preservation
0	0	11,890	0	Domestic Violence Assessment
(\$98,209,157)	(\$20,841,442)	\$39,631,752	\$5,280,899	

BENTON COUNTY, WASHINGTON
County Funds
Schedule of Cash & Investment Activity
Period Ended November, 2008

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0205.201	96 Juvenile & Refunding Bond	\$622,241	\$0	\$0
0270.201	CRID 11 & 12 Debt Service	0	29,812	41,520
0271.201	CRID # 15 Debt Service	3,457	119,787	0
0272.201	CRID # 16 Debt Service	0	14,923	18
0298.201	Health Bldg Bond	1	530,923	0
0299.101	Justice Center Bond	3,419,328	4,099,626	0
0303.401	Detox Center Construction	2,894	490	63,000
0305.101	Capital Projects	13,874,248	4,502,096	791,711
0398.401	Health Bldg Construction	37	791,727	0
0501.101	Equipment Rental and Revolving	24,324	2,456,859	15,073,500
0502.101	Central Services	525,355	2,805,786	0
0503.101	Workers' Compensation	725,796	757,690	0
0504.101	Insurance Management	694,959	1,329,478	0
0505.101	Accumulated Leave	343,011	539,477	0
Total - Other County Funds		\$20,235,652	\$17,978,674	\$15,969,749

Fund Number	Description	Beginning cash Balance	Transfers In	Disbursements
6310.101	Claims Clearing Fund	\$1,607,477	\$151,919,078	(\$152,916,060)
6311.101	Payroll Clearing fund	9,808	5,675,392	(5,672,206)
Total - County Clearing Funds		\$1,617,284	\$157,594,470	(\$158,588,266)

		All Funds Beginning Balance	Total Fund Cash Balance Plus Clearing Funds = Net Cash Available
Grand Total		\$59,412,147	\$64,545,966



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$622,241)	\$0	\$0	\$0	96 Juvenile & Refunding Bond
(42,963)	(28,176)	193	11,741	CRID 11 & 12 Debt Service
0	(123,104)	140	131,943	CRID # 15 Debt Service
0	(14,942)	0	20,680	CRID # 16 Debt Service
(161,136)	0	369,788	0	Health Bldg Bond
0	(605,685)	6,913,269	0	Justice Center Bond
(3,304)	(60,500)	2,581	14,500	Detox Center Construction
(4,820,652)	0	14,347,403	0	Capital Projects
(52)	(791,711)	0	0	Health Bldg Construction
(1,434,520)	(16,086,000)	34,164	3,972,600	Equipment Rental and Revolving
(2,750,414)	0	580,728	0	Central Services
(822,202)	0	661,283	900,000	Workers' Compensation
(1,279,976)	0	744,460	34,000	Insurance Management
(245,772)	0	636,716	0	Accumulated Leave
(\$12,183,232)	(\$17,710,118)	\$24,290,726	\$5,085,464	

Net Cash Available
\$610,494
12,994
\$623,488

All Funds Current Investment
\$10,366,362

